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RECORDATION NO. 26130 FILED

JAN 18 '06 11-59 AM

SURFACE TRANSPORTATION BOARD

January 18, 2006

Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423

Dear Sir:

Enclosed for recording with the Surface Transportation Board is a Memorandum of Rider No. 2 to Master Railroad Equipment Lease Agreement dated 12/2/05 including the following parties and railroad equipment:

Lessor: Rail Connection, Inc.
Post Office Box 800
Eleanor, WV 25070

Lessee: David J. Joseph Company
300 Pike Street
Cincinnati, OH 45202

Equipment: 75, Railcars
JOSX 1700-13310, NI
(See Exhibit A)

Please record this agreement as a primary document. The filing fee of \$33 is enclosed.

Summary: Memorandum of Rider No. 2 to Master Railroad Equipment Lease Agreement dated 12/2/05 between Rail Connection, Inc. as Lessor and David J. Joseph Company as Lessee including 75, Railcars, within the series JOSX 1700-13310, NI.

Sincerely,



Mary Ann Oster
Research Consultant

Enclosures

JAN 18 '06 11-59 AM

**MEMORANDUM OF
RIDER NO. 2 TO
MASTER RAILROAD EQUIPMENT LEASE AGREEMENT**

SURFACE TRANSPORTATION BOARD

This **MEMORANDUM OF RIDER NO. 2 TO MASTER RAILROAD EQUIPMENT LEASE** ("Memorandum of Rider No. 1") entered into this 2nd day of December, 2005, is intended to evidence the Master Lease dated as of May 25, 2005 and Rider No. 2 dated December 2, 2005 (the "Lease"), between **RAIL CONNECTION, INC.**, a West Virginia corporation ("Lessor"), and **THE DAVID J. JOSEPH COMPANY**, a Delaware corporation ("Lessee"), for the purpose of satisfying the requirements of recordation with the Surface Transportation Board under Section 49 of U.S.C. 11301. Lessee has the right to use the seventy-five (75) railcars described in Exhibit A attached hereto (the "Units"). Lessee is renting from Lessor all the Units at the rentals and upon the terms and conditions provided in the Lease.

IN WITNESS WHEREOF, Lessor and Lessee, each pursuant to due corporate authority, has executed this Memorandum of Lease on the date indicated below its signature.

RAIL CONNECTION, INC.By: Name: Warren K. HigginbothamTitle: Vice PresidentDate: 12-12-05**THE DAVID J. JOSEPH COMPANY**By: Name: Everett N. MartinTitle: Assistant SecretaryDate: December 5, 2005

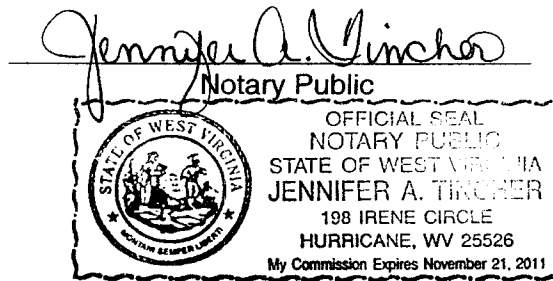
STATE OF West Virginia)
)
COUNTY OF Putnam)

SS:

The foregoing instrument was acknowledged before me this 12th day of December, 2005, by Warren K. Higginbotham, the Vice President of Rail Connection Inc., a West Virginia corporation, on behalf of the corporation.

My Commission expires:

November 21, 2011



STATE OF OHIO)
)
COUNTY OF HAMILTON)

SS:

The foregoing instrument was acknowledged before me this 5th day of December, 2005, by Everett N. Martin, the Assistant Secretary of The David J. Joseph Company, a Delaware corporation, on behalf of the corporation.

My Commission expires:

February 20, 2006

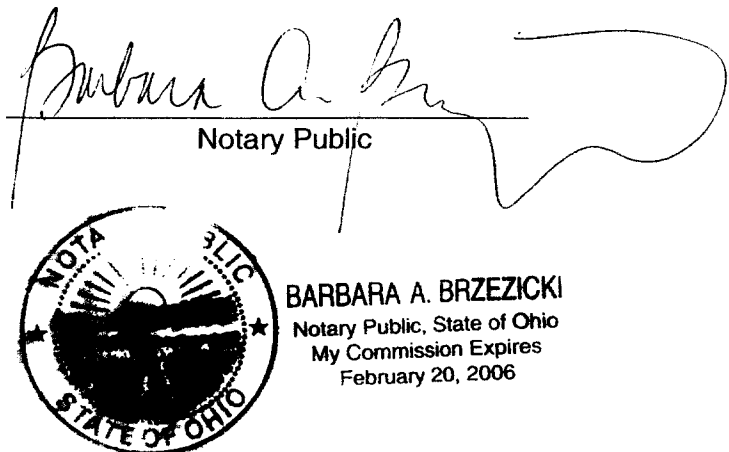


EXHIBIT A

To the Memorandum of Rider No. 2 dated December 2, 2005, between Rail Connection, Inc. and The David J. Joseph Company.

DESCRIPTION OF UNITS

Seventy-five (75) railcars bearing reporting marks:

JOSX	1700
JOSX	1701
JOSX	1702
JOSX	1707
JOSX	1709
JOSX	1722
JOSX	1723
JOSX	1728
JOSX	1732
JOSX	1734
JOSX	1735
JOSX	1743
JOSX	1748
JOSX	1749
JOSX	1753
JOSX	1763
JOSX	1767
JOSX	1771
JOSX	1772
JOSX	1774
JOSX	1778
JOSX	1784
JOSX	1788
JOSX	1793
JOSX	1794
JOSX	1796
JOSX	1799
JOSX	1802
JOSX	1808
JOSX	1810
JOSX	1812
JOSX	1814
JOSX	1815
JOSX	1817
JOSX	1818
JOSX	1820
JOSX	1821
JOSX	1824
JOSX	1828
JOSX	1829
JOSX	1830
JOSX	1831

JOSX	1833
JOSX	1835
JOSX	3765
JOSX	4013
JOSX	4021
JOSX	4028
JOSX	4056
JOSX	4079
JOSX	4083
JOSX	4092
JOSX	4104
JOSX	4110
JOSX	4126
JOSX	4129
JOSX	4148
JOSX	4199
JOSX	7266
JOSX	10104
JOSX	10129
JOSX	13190
JOSX	13212
JOSX	13225
JOSX	13237
JOSX	13240
JOSX	13256
JOSX	13265
JOSX	13268
JOSX	13277
JOSX	13283
JOSX	13288
JOSX	13299
JOSX	13306
JOSX	13310